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POWER OF ATTORNEY BY ASSIGNEE

GN ReSound North America Corporation is the Assignee of the invention entitled: **DYNAMIC RANGE COMPRESSION USING DIGITAL FREQUENCY WARPING** the specification of which is attached hereto or X was filed on 11/13/01 as Application Serial No. 10/008,268.

Assignee hereby appoints the following attorneys to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

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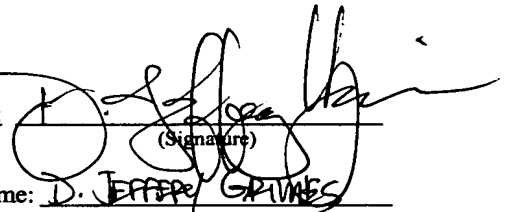
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